

**RUT-25-X Amended Vehicle Use  
Tax Transaction Return**Rev 05 Form 23 Station 536  
E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
EC RC CA DP NS**Read this information first**

Everyone must complete Steps 1, 2, and 4.  
You must also complete Step 3 if you are changing financial information.

**Amount you are paying: \$** \_\_\_\_\_**Make your check payable to "Illinois Department of Revenue."****Step 1: Identify yourself**

- 1 MV number from original return MV \_\_\_\_\_
- 2 Your name \_\_\_\_\_
- 3 Co-owner's name \_\_\_\_\_
- 4 Your address at the time of purchase ☐ "X" if outside city limits
- Number and street \_\_\_\_\_
- City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
- Municipality, if different from above \_\_\_\_\_
- County \_\_\_\_\_
- Township \_\_\_\_\_
- 5 Purchaser's SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security number
- If none, then FEIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Federal employer identification number
- 6 Daytime telephone number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_
- 7 Who are you? (Check one of the following.)
- a \_\_\_\_\_ I am an Illinois resident who purchased a vehicle at retail outside the state of Illinois.
- b \_\_\_\_\_ I am an out-of-state motor vehicle dealer or a leasing company and I am leasing a vehicle to an Illinois resident.
- c \_\_\_\_\_ I am a leasing company and I have sold, to an Illinois resident, a vehicle that I previously leased to an Illinois resident.
- d \_\_\_\_\_ Other (Please explain.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Step 2: Mark the reason why you are filing an amended return. (See instructions.)**

- 1 \_\_\_\_\_ I put the incorrect purchase date on my original return.  
The purchase date should have been \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year
- 2 \_\_\_\_\_ I put the incorrect date brought into Illinois on my original return. The date brought into Illinois should have been \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year
- 3 \_\_\_\_\_ I made a computational error (e.g., a math error or an incorrect rate of depreciation was used).
- 4 \_\_\_\_\_ I have returned the vehicle and the deal was cancelled.  
**Attach proof.**
- 5 \_\_\_\_\_ The seller's name, seller's address, or vehicle description (i.e., year, make, model, odometer reading, or VIN, ) is incorrect. The correct information is  
**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**Year:** \_\_\_\_\_  
**Make:** \_\_\_\_\_  
**Model:** \_\_\_\_\_  
**Odometer reading:** \_\_\_\_\_  
**VIN:** \_\_\_\_\_
- 6 \_\_\_\_\_ I should have marked one of the exemptions because I qualify for the following reason (check one).  
**a** \_\_\_\_\_ Organization with tax-exempt status - Provide exemption no.: **E** \_\_\_\_\_  
**b** \_\_\_\_\_ Farm implement or a ready-mix concrete truck
- c** \_\_\_\_\_ Rolling stock. Provide certificate of authority number: \_\_\_\_\_
- d** \_\_\_\_\_ Rental - auto, RV, watercraft, or motorcycle rental business - Provide Illinois Account ID no.: \_\_\_\_\_ - \_\_\_\_\_
- e** \_\_\_\_\_ Retailer - interim use only - Provide Illinois Account ID no.: \_\_\_\_\_ - \_\_\_\_\_
- f** \_\_\_\_\_ You were an out-of-state resident (individuals only) and the item was used outside IL for at least 3 months. (Leases do not apply.)
- g** \_\_\_\_\_ Redemption due to loan default
- 7 \_\_\_\_\_ Other (Please explain.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Please turn page to complete Steps 3 and 4. ➡**

### Step 3: Correct your financial information

Complete this step only if you are changing financial information. Please

- round to the nearest whole dollar.
- attach a copy of the bill of sale to this return.
- use 6.25 percent as your tax rate for Line 6 **unless** the address listed in Step 1 is one of the following locations:
  - Cook County ..... 7.25 percent (7.50 percent in Bensenville, Elmhurst, Hinsdale, Oak Brook, Roselle, and Woodridge)
  - DuPage County ..... 7.25 percent (7.0 percent outside of DuPage Water Commission and in West Chicago)
  - Will County ..... 7.0 percent (7.25 percent in Naperville or Woodridge)
  - Kane, Lake, and McHenry Counties ..... 7.0 percent
  - Madison and St. Clair Counties ..... 6.5 percent (6.25 percent outside the Metro East Transit District)

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Purchase price - before trade-in, discount, rebates or incentives	1 _____	1 _____
2 Trade-in or discount	2 _____	2 _____
3 Net purchase price. <b>Subtract Line 2 from Line 1.</b>	3 _____	3 _____
4 Depreciation for out-of-state use. (See instructions.)	4 _____	4 _____
5 Taxable amount. <b>Subtract Line 4 from Line 3.</b>	5 _____	5 _____
6 Tax. <b>Multiply Line 5 by</b> the tax rate _____. (See the rates listed above.)	6 _____	6 _____
7 Credit for tax previously paid to another state or retailer. (See instructions.) Write the state or retailer _____.	7 _____	7 _____
8 Tax due. <b>Subtract Line 7 from Line 6.</b>	8 _____	8 _____
9 Total amount paid. Compare Line 8, Column B, and Line 9. <ul style="list-style-type: none"><li>• If Line 9 is <b>greater than</b> Line 8, Column B, write the difference on Line 10.</li><li>• If Line 9 is <b>less than</b> Line 8, Column B, write the difference on Line 11.</li></ul>		9 _____
10 Overpayment — This is the amount you have overpaid. Go to Step 4 and sign this return.		10 _____
11 Underpayment — This is the amount you have underpaid. Please pay this amount. Go to Step 4 and sign this return.		11 _____

**Make your check payable to "Illinois Department of Revenue."**

### Step 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____ Your signature	_____ Date	_____ Co-owner's signature	_____ Date
_____ Your mailing address	_____ City	_____ State	_____ ZIP
_____ Preparer's signature	_____ Phone	_____ Remittance agent no.	_____ Date

**Mail to:** ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

**Note** Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



# RUT-25-X Instructions

## General Instructions

### Who must file Form RUT-25-X?

You must file Form RUT-25-X if you previously have filed a Form RUT-25, Vehicle Use Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-25-X for amounts less than \$1.

**Note:** As of January 1, 2011, out-of-state leasing companies may no longer use this form to report sales to an Illinois resident at the end of a lease. Out-of-state leasing companies must now register with the department and file Form ST-556, Sales Tax Transaction Return. For more information, see ST-556 (2), Instructions for Out-of-State Lessors.

### What is the deadline for filing this form?

The deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

**Note:** We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit or refund of tax).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

### How do I get forms?

If you need additional amended returns, you may photocopy a blank return, visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or call our 24-hour Forms Order Line at **1 800 356-6302**.

### How do I get help?

Visit our web site at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

If you have a specific question about an amended return you have filed, call us at 217 782-7517, or write us at

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013

### To what address do I mail my completed return?

Mail your completed return to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

## Specific Instructions

### Step 1: Identify yourself.

**Line 1:** Write the MV number. This is the preprinted number at the top of the original Form RUT-25.

**Lines 2 and 3:** Write your name, the name of the leasing company co-owner, or name of person leasing the vehicle as it appears on your original Form RUT-25.

**Line 4:** Write your address at the time you purchased the vehicle.

**Line 5:** Social Security number or federal employer identification number (FEIN).

**Line 7:** Check the item that best describes who you are. If you check "other," please explain who you are in relation to the vehicle for which you are filing this amended return. Attach an additional sheet if necessary.

### Step 2: Mark the reason why you are filing an amended return

Mark the reason that best describes why you are filing an amended return for Form RUT-25.

**1** There was an error in the purchase date.

**2** There was an error in the date brought into Illinois.

**3** Computational error.

**4** The vehicle was returned and the deal was cancelled. You must attach a letter stating this from the dealer.

**5** There was an error in the original seller's name, seller's address, or vehicle description.

**6a** Sold to an exempt organization with an active Illinois Department of Revenue exemption number.

**Note:** For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's tax-exempt number must have been in effect on the day the item was purchased.

**6c** Rolling stock item for hire to haul persons or commodities for hire in interstate commerce. **See *Informational Bulletins FY 2005-01 and 2008-03*.**

**6d** Sold for rental use. Write the renter's account ID number on the line provided.

**6e** The item is for interim use only. Write your business' account ID number on the line provided.

**7** Mark only if 1 through 7 do not apply. Please explain the reason you are filing an amended for your original return on the lines provided. Attach additional sheets if necessary.

### Step 3: Correct your financial information.

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar. For Line 6, write the appropriate tax rate for your area on the lines provided.

If you calculated penalty and interest on the original Form RUT-25 that you filed or if you were assessed penalty and interest on the original Form RUT-25 that you filed, we will take those figures into account when we compute your amended return.

**Note:** Do not include penalty and interest in the figures you write on any of the lines in Step 3.

### Column A

#### Lines 1 through 8

Write the figures from your most recent return. These figures may be from your original Form RUT-25 or from any corrections you have made since you filed your original Form RUT-25.

### Column B

#### Lines 1 through 8

Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

### Lines 9 through 11

Follow the instructions on the form.

### Detailed instructions for certain lines in Step 3

**Line 4:** Calculate two percent (.02) per whole month from the date of purchase (e.g., 8/28/08 to 9/28/08 = whole month). Multiply the number of whole months by .02, then multiply the result by Line 3. This is the depreciation allowed for motor vehicles. Write the amount of depreciation on Line 4.

- purchased outside of Illinois when used by military personnel whose home of record is Illinois;
  - that are leased in another state; **or**,
  - used by an out-of-state business relocating into Illinois.
- If you make a correction to Line 4, you must attach proof of the purchase price.

**Line 7:** You may claim the amount of tax previously paid to another state or retailer. Write the name of the state or retailer on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on proof of tax payment. Attach proof of tax that you previously paid.

**Line 9:** Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-25, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this transaction.

**Line 10:** If Line 9 is **greater than** Line 8, Column B, write the difference on Line 10. This is the amount you have overpaid.

**Line 11:** If Line 9 is **less than** Line 8, Column B, write the difference on Line 11. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

### Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

### Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at [tax.illinois.gov](http://tax.illinois.gov) or call us at 1 800 356-6302.